

protected from personal liability in that their personal property is not at risk for the liabilities of the business. Businesses incorporated and organized under North Carolina law are required to file Articles of Incorporation with the Corporations Division of the Department of the Secretary of State. It is recommended that an attorney be engaged to ensure all essential details are addressed and properly handled.

“**S-corporation**” status is determined by the Federal Government and pertains to tax treatment. Restrictions for an S-corporation are outlined in IRS publication 334, Tax Guide for a Small Business. Call the IRS to request forms, 800-829-3676 or download from [www.irs.gov](http://www.irs.gov) on the Internet.

Information on filing **limited partnerships, LLPs, LLCs, and corporations** is available by telephone, letter, over the counter, or over the Internet from:

Department of the Secretary of State  
Corporations Division  
PO Box 29622  
Raleigh, North Carolina 27626-0622  
919-807-2225  
1-888-246-7636 (leave message)  
[www.sosnc.com](http://www.sosnc.com)

For your convenience, the Business ServiCenter’s business consultants can also be of assistance in getting this information to you.

## **Business Name Registration**

Before any sole proprietorship or partnership engages in business in North Carolina under an assumed name, the business name must be properly registered. An assumed name is any name other than the real (legal) name of the owner or owners the business. To register your business name, you or the partnership must file a Certificate of Assumed Name with the Register of Deeds Office in the county or counties where you will do business. There is no statewide name registration for sole proprietorships or general partnerships—that’s why you must register your business name in each county where you will do business.

Business names for limited partnerships, LLCs, LLPs and corporations are registered with the Corporations Division of the Department of the Secretary of State. These business types must also have a Certificate of Assumed Name filed with the Register of Deeds office for each county where business will be conducted under any name other than the name registered with the Secretary of State.

Certificate of Assumed Name forms for sole proprietorships must be signed by the individual owner. For partnerships, including LLPs, the Certificate must be signed by each partner. If the owner is a corporation or an LLC, the Certificate must be signed in the name of the corporation or the LLC by the person authorized to sign for and bind the corporation or LLC; the signature must be duly acknowledged in accordance with the provisions of G.S. § 47-41.01 and § 47-41.02.